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**THE  
INTERAGENCY  
AUDITOR  
TRAINING  
CENTER  
BULLETIN  
FOR FISCAL YEAR 1975**



**Interagency Auditor Training Center  
Washington, D. C.**



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For Fiscal Year 1975

**Interagency Auditor Training Center  
Washington, D. C.**



# INTERAGENCY AUDITOR TRAINING CENTER

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### **INTERAGENCY AUDITOR TRAINING CENTER CREED**

The students who come to the Center for training or those who write or telephone us are the important people in our work.

They are not dependent on us—we are dependent on them.

They are not an interruption of our work—they are the purpose of it. We are not doing them a favor by serving their training needs—rather they are doing us a favor by giving us the opportunity to do so.

Students who come to us are not outsiders to the Center—they are part of it, for we exist solely to serve their training needs.

Students are not cold statistics—they are flesh and blood human beings with feelings and emotions like our own. We would like to treat them as we would like to be treated.

The Department of Commerce, the Interagency Auditor Training Center, and I welcome their participation and sincerely hope that their association with the Center will always be pleasant, stimulating, and will enhance their personal and professional development. To this purpose, I am dedicated.

  
\_\_\_\_\_  
Director

# INTERAGENCY AUDITOR TRAINING CENTER

## Background

### A. ESTABLISHING THE CENTER

One of the major problems that confronts a federal audit organization is the training and professional development of its audit staff.

Although some types of auditor training are available at various outside institutions, organizations and groups, it is entirely too fragmented to permit proper planning, and generally has not been fully responsive to the needs of the Federal auditor.

Larger audit organizations, such as the General Accounting Office, the U.S. Army Audit Agency, and the Defense Contract Audit Agency are currently providing their audit staff with formalized in-house training. However, the smaller audit organizations are unable to provide their staffs with similar training internally because of the resources required to conduct a formalized training program.

Accordingly, on December 5, 1967, under the leadership of the Department of Commerce, representatives of several of the smaller audit agencies met to discuss ways and means to solve their individual training problems. As a result of this meeting, it was unanimously agreed that the training needs of smaller organizations could best be met by a cooperative pooling of resources, in terms of funds for administering the program and in providing instructors to teach.

Therefore, it was proposed by representatives of eight Federal agencies that they join forces and develop and institute a joint training program to accommodate the training needs of all participating organizations. A prospectus was prepared for submission to the U.S. Civil Service Commission for approval since this agency is empowered to promote and coordinate interagency training among Federal agencies.

### B. APPROVAL AND AUTHORITY

On May 13, 1968, the objectives of the Center were approved by the U.S. Civil Service Commission pursuant to the Government Employees Training Act of 1958 and Executive Order 11, 348,

dated April 20, 1967. Both of these directives encourage the establishment of interagency training as one of the most effective means of providing developmental opportunities to federal employees. The Commission requested that the training be made available to Government agencies and departments other than the sponsors. Accordingly, the Center actively solicits and encourages participation from all Federal Agencies. The Commission also requested that the training be given in strategic locations in addition to the Washington, D. C. area.

Also, on November 18, 1968, in a speech to the "Management Techniques for Auditors" class, the Honorable Frank H. Weitzel, then Assistant Comptroller General of the United States, said that he, the Comptroller General, and the entire U.S. General Accounting Office wholeheartedly endorse the objectives of the Center.

### **C. MISSION**

The Interagency Auditor Training Center is the only Federal facility with the mission of conducting interagency training orientated to the specific needs of the Government auditor. The objective of the Center is to make available to all Government auditors a comprehensive training program in which they might participate without regard to size or audit training facilities of their own offices. This training program may be used by :

1. Audit offices which do not have a training program or in-house training facilities.
2. Audit offices which do have in-house training facilities.

Courses offered by the Center can give the first group a comprehensive training program and the courses can supplement and add variety to the audit training programs of the second group. The courses can bring about an exchange and cross-fertilization of ideas for both groups. The training program of the Center is a means to assist all audit offices to satisfy their training needs and discharge their responsibilities in consonance with the Government Training Act.

### **D. ORGANIZATION**

The Center is organizationally located in the Office of the Assistant Secretary for Administration, Department of Commerce. It is managed by a Director who reports administratively to the Deputy Assistant Secretary for Administration and the Assistant Secretary for Administration.

Representatives of the fourteen sponsors act as a Board of Directors and meet with the Director to discuss broad policies and major problems as the need arises. The Director is Chairman.



The Director, representatives of the sponsoring offices, and other qualified personnel serve as instructors.

## **E. FUNDING**

The Center is basically supported and sponsored by fourteen Federal agencies who annually contract to contribute funds in payment for anticipated enrollments. Such commitment of the sponsors covers the minimum operating expenses of the Center. Additional funds from nonsponsors permit improvement and expansion of the Center's capabilities.

## **F. TRAINING FACILITIES**

In January 1971, the Center moved to new and larger quarters in the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland 20014, a suburb of Washington, D. C. For mailing purposes, however, we continue to use Washington, D. C. in our address.

The Center has two fully equipped classrooms, a student lounge and administrative offices on the sixth floor. The primary classroom (48' x 22') has seven windows with a view of the National Naval Medical Center and the National Institutes of Health. This location provides an atmosphere conducive to study and away from the turmoil of the downtown Washington area.

For local residents, a three level Montgomery County parking lot is located next to the building with parking meters where one can park for three hours for twenty-five cents up to a maximum of twelve hours for one dollar.

For out-of-town students, limousine service is available from either National or Dulles Airport direct to the following hotels, all of which are located in Bethesda, Maryland and are within walking distance of the Center:

Bethesdan Motor Hotel  
Holiday Inn  
Ramada Inn  
United Inn of America

## **G. STATE AND LOCAL GOVERNMENT AUDITORS' PARTICIPATION**

### **1. Intergovernmental Cooperation Act of 1968**

The Intergovernmental Cooperation Act of 1968 (Public Law 90-577), approved October 16, 1968, enabled the Center to extend its training opportunities to state and local government auditors.

Section 301 of this Act conferred blanket authority upon all federal departments by authorizing "all departments and agencies of the executive branch of the Federal Government which do not have such authority to provide reimbursable specialized or technical services to state and local governments." "Specialized or technical services" was defined in Section 108 to include training activities.

OMB Circular No. A 97, issued on August 29, 1969, promulgated the rules and regulations for providing the specialized or technical services to state or local units of government pursuant to the Act. In accordance therewith, the Center is authorized to offer its training courses to state and local governments.

In fiscal year 1974 the Center had 550 state enrollments with forty-eight states participating, as indicated in Appendix III.

Courses designed exclusively for State and local auditors will be offered in fiscal year 1975 as indicated in Appendix I.

## **2. Intergovernmental Personnel Act of 1970**

The Intergovernmental Personnel Act of 1970 (Public Law 91-648), approved January 5, 1971, is designed to reinforce the federal system by strengthening the personnel resources of State and local governments and improve intergovernmental cooperation in the administration of grant-in-aid programs.

These objectives will be accomplished under various provisions of the Act:

1. To provide grants for improvement of State and local personnel administration
2. To authorize Federal assistance in training State and local employees
3. To provide grants to State and local governments for training of their employees

The Center does provide audit training opportunities to State and local governments under certain provisions of the Act. Those interested in having the Center assist them in strengthening their audit personnel resources should contact the Center Director to explore this possibility.

## **H. FISCAL YEAR 1974 ACTIVITIES**

### *1. Courses and Enrollments*

The Interagency Auditor Training Center has been in existence for six years, becoming operative on August 12, 1968. It is interesting to note the growth and progress of the Center as evidenced

by the increased number of courses offered and increased enrollments, as follows:

<i>Fiscal Year</i>	<i>Number of Courses Offered</i>	<i>% Increase Over 1969</i>	<i>% Increase In Enrollments Over 1969</i>
1969	18	—	—
1970	28	55%	65%
1971	36	100%	127%
1972	48	167%	195%
1973	50	178%	219%
1974	62	244%	303%

In addition to the sponsoring agencies, the Center had participants from 83 other federal agencies and/or organizational units (as indicated in Appendix IV) during fiscal year 1974.

*2. Other Significant Accomplishments*

During fiscal year 1974 the Center expanded the scope and depth of its operations. Significant accomplishments or actions taken include:

- a. Conducted first Operational/Performance Auditing course in Guam.
- b. The Interagency Auditor Training Center made the Congressional Record on March 4, 1974. The Record contained an article describing Operational Auditing Training in South America. Included therein was mention of the fact that the Center conducted the first Operational Auditing Course ever held in South America, in Lima, Peru.
- c. Addition of new courses to the curriculum: e.g., OMB Circular A-102; Audit of Management of Automatic Data Processing Centers.
- d. Continued expansion to California at the request of the San Francisco FGAA Chapter. During FY 1974, eight courses were conducted in California.
- e. Conducted first special course for Federal Audit Executives entitled "Behavioral Implications for Executive Auditors."
- f. Conducted specifically requested special courses in addition to regularly scheduled and tailor-made courses:
  - 1) Program Results Auditing, State of Tennessee, Comptroller's Office, Nashville, Tennessee
  - 2) Operational and Performance Auditing, Governor's Office, Guam
  - 3) Flow Charting and Its Applicability to Auditing, Office of Audit, U.S. Department of Labor, Atlanta, Dallas and Philadelphia
  - 4) Auditing the Budget Process, Office of Audit, U.S. Department of Agriculture

- 5) Developing and Presenting Audit Findings, Division of Legislative Audit, Alaska
- g. Addition of two new sponsoring agencies:
  - 1) Bureau of Engraving and Printing, Department of Treasury
  - 2) Bureau of Customs, Department of Treasury
- h. Conducted courses at the site:
 

1) Agana, Guam	10) Miami, Fla.
2) Atlanta, Ga.	11) Nashville, Tenn.
3) Boston, Mass.	12) New Orleans, La.
4) Camp Lejeune, N.C.	13) New York, N.Y.
5) Chicago, Ill.	14) Philadelphia, Pa.
6) Dallas, Texas	15) San Diego, Ca.
7) Denver, Colo.	16) San Francisco, Ca.
8) Juneau, Alaska	17) Tampa, Fla.
9) Los Angeles, Ca.	18) Topeka, Kansas
- i. Conducted first tailor-made course for U.S. Marine Corps Field Audit Service attended by forty-seven Marine auditors at Camp Lejeune, North Carolina.

## **I. FISCAL YEAR 1975 ACTIVITIES**

### *1. Scheduled Courses*

During fiscal year 1974, the Center conducted 62 courses. This represents an increase of 244% over the 18 courses offered during fiscal year 1969, its first year of operation. The training courses scheduled for fiscal year 1975 are listed in Appendix I. During the year additional courses may be added as needed.

### *2. Tailor-Made Courses*

In addition to our regularly scheduled continuing courses, the Center has embarked on a program of tailor-making courses to fit the specific audit training needs of federal, state and local audit agencies. The following tailor-made courses are scheduled for fiscal year 1975.

#### **(a) U.S. Marine Corps Auditor Training Course**

The Interagency Auditor Training Center in cooperation with representatives of the U.S. Marine Corps Field Audit Service has developed a 2-day training session for Marine Corps auditors who have recently incorporated the GAO Standards into their new Audit Manual.

#### **(b) LEAA Basic Training Program for State Auditors**

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA Programs. This training program is designed to increase the

auditors' proficiency in making more effective audits of LEAA Programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.

**(c) LEAA Advanced Training Program for State Auditors**

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a one-week advanced course on Developing and Presenting LEAA Audit Findings for State Auditors who audit LEAA programs and who attended the two-week Basic Program. The advanced program covers the complete audit paperwork cycle from workpaper preparation through final report as pertains principally to the Efficiency, Economy and Program Results Audits of LEAA programs. Incorporated into the program are the GAO 1972 Standards for Audit plus supplements, and Financial Management Circular 73-2.

**(d) Seminar for Head State Auditors**

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a 2½ day seminar for heads of State Audit Agencies. The purpose of the seminar is to further expand the Federal/State partnership as regards the Audit of LEAA programs by discussing:

- Audit Objectives relative to Federal, State and Local audit partnerships
- Ways to bring about the transition of audit responsibility to the State smoothly, uniformly and cooperatively
- The evaluation of suggestions and recommendations of the existing auditor training courses which are geared to assist the State auditors in assuming their responsibility for the performance of comprehensive audits of LEAA programs funded through block grants to the States

**3. Overseas Courses**

During fiscal year 1975, the Center contemplates conducting several courses outside the continental United States for which negotiations are currently under way.



Basilio Santiago Romero, Controller of Puerto Rico is shown at a recent seminar at the Center.



Hon. Robert E. Hampton



CHAIRMAN

UNITED STATES CIVIL SERVICE COMMISSION  
WASHINGTON, D. C. 20415

MAY 30 1974

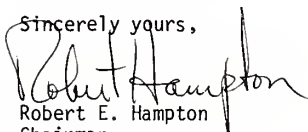
Mr. Elwood A. Platt  
Director, Interagency Auditor  
Training Center  
U.S. Department of Commerce  
8120 Woodmont Avenue  
Washington, DC 20014

Dear Mr. Platt:

Thank you for your recent letter about the Interagency Auditor Training Center administered by the U.S. Department of Commerce. The U.S. Civil Service Commission strongly supports the concept of interagency training and we encourage all agencies to share their training with other agencies in the Government.

We would like to acknowledge the fine work being done by the Interagency Auditor Training Center of the Department of Commerce in helping to meet the training needs of the Federal Government's auditor community.

Sincerely yours,

  
Robert E. Hampton  
Chairman

Enclosure



# INTERAGENCY AUDITOR TRAINING CENTER

## General Course Information

### A. WHO MAY ATTEND

The Center is basically supported and sponsored by fourteen Federal agencies, however, the Center actively solicits and encourages participation from all Federal agencies as well as state and local governments. Students from foreign countries are also welcome to participate.

### B. LIST OF COURSES OFFERED

A chronological list of courses offered during a fiscal year and a brief description thereof is distributed as soon as the schedule is made firm.

Subsequently, approximately 30 to 60 days before each scheduled course, a brochure is prepared and disseminated. The brochure contains more specific details on the course, such as subject matter, instructors, nominating procedures and other information.

### C. NOMINATIONS

Nominations are made as follows:

#### *1. Federal Agencies*

Nomination-Registration for Training, Optional Form 37, should be submitted for each nominee to:

Registrar  
Interagency Auditor Training Center  
Woodmont Building—Room 607  
8120 Woodmont Ave.  
Bethesda, Maryland 20014

#### *2. State, Local and Foreign Governments*

A letter from an authorized official should be submitted to the above containing the following information:

- a. Course title and dates
- b. Nominee's name, position, title, salary level and brief description of duties
- c. Office address to which bill should be forwarded
- d. Nominee's office telephone number

Nominations should be made as early as possible in advance of the course dates to insure confirmation. The nomination deadline is generally the Friday preceding the beginning of each class.

Confirmation of accepted nominations is made immediately and the appropriate agency official is so notified.

#### D. TUITION COSTS

The Interagency Auditor Training Center is operated as an independent reimbursable cost center under a Working Capital arrangement. All costs of the Center relevant to developing and conducting training programs on a national level must be recovered through tuition charges. The tuition for each course covers all of such costs plus an equitable share of Center administrative costs.

The Center is currently scheduling 2-day, 3-day, 4-day and 5-day courses. Tuition costs in Washington, D.C. for each enrollee are as follows:

2-day courses	\$ 95.00
3-day courses	140.00
4-day courses	180.00
5-day courses	195.00

For out-of-town courses, a surcharge may be added to recover incremental travel, per diem and other associated costs.

Inquiries are also invited from interested audit organizations desiring any of our courses to be conducted at a location of their choice. Mutually satisfactory arrangements will be contingent upon the course selected, instructor availability, timing and a sufficient number of students to warrant such special scheduling. In these instances, consideration will be given to a special group tuition rate as may be justified in the specific circumstances. Of course, use of this option will effect savings in travel, per diem and other associated costs for the students who attend.

#### E. PREREQUISITES

A suggested grade level is given for each course which should be used as a general guideline to insure maximum benefit from the instruction.

Other than this general criteria, a prerequisite is recommended only for the following courses:

<i>Course</i>	<i>Recommended Prerequisite</i>
Auditing Systems Supported by ADP Equipment II	Auditing Systems Supported by ADP Equipment I or equivalent instruction



## F. LOCATION AND TIME

All courses are to be given in the Center classrooms located on the sixth floor of the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland, unless otherwise stipulated on the brochure. For out-of-town courses, enrollees will be advised by phone or letter of the specific location. Generally such courses will be held in a downtown location or a federal facility.

Normal class hours are from 9:00 A.M. to 4:00 P.M. allowing one hour for lunch. Classes begin at 9:00 A.M. on the first day of the class.

## G. INQUIRIES AND ADDITIONAL INFORMATION

Written or telephone inquiries regarding the activities of the Center are welcome. Further information may be obtained by telephoning (301) 427-6351 or IDS code 161-76351, or by addressing your correspondence to the Director at the Center.

## H. MAILING LIST

Individuals and/or offices desiring to be placed on our mailing list for all future brochures and/or literature should so advise the Center. Removal from the mailing list will be made upon written request and by forwarding a complete coded address label of the latest correspondence received from the Center.

## I. HOTEL ACCOMMODATIONS

The Center will make hotel reservations for enrollees at either of the following motels at the special indicated reduced rate, when requested by the student:

<i>Hotel and Address</i>	<i>Telephone No. (Area Code 301)</i>	<i>Single Rate</i>	<i>Double Rate</i>
United Inn of America 8130 Wisconsin Ave. Bethesda, Md. 20014	656-9300	\$17.00	\$24.00
Bethesdan Motor Hotel 7740 Wisconsin Ave. Bethesda, Md. 20014	656-2100	\$15.00	\$20.00

The United Inn of America is located directly across the street from the Center and serves a free continental breakfast. The Bethesdan Motor Hotel is located four blocks away.

The Registrar should be informed that a hotel reservation is desired when registering by either Optional Form 37, letter or phone specifying at which of the foregoing two hotels, reservations are desired. Early advice is requested to insure reservation as requested. Sponsor's representatives should also ascertain such information for their registrants.

In addition, students desiring other accommodations, may make their own reservations at the following hotels:

<i>Hotel and Address</i>	<i>Telephone No. (Area Code 301)</i>	<i>Single Rate</i>	<i>Double Rate</i>
Ramada Inn 8400 Wisconsin Ave. Bethesda, Md. 20014	654-1000	\$20.00	\$24.00
Holiday Inn 8120 Wisconsin Ave. Bethesda, Md. 20014	652-2000	\$22.00	\$29.00

## GAO AUDIT STANDARDS SEMINAR LEADERS



Donald L. Scantlebury, Director, Financial and General Management Studies Division, U.S. General Accounting Office.



Mortimer A. Dittenhofer, Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office.



Donald C. Kull



**JOINT FINANCIAL MANAGEMENT  
IMPROVEMENT PROGRAM**

441 G STREET, N.W.  
WASHINGTON, D.C. 20548

May 22, 1974

Mr. Elwood A. Platt  
Director, Interagency Auditor  
Training Center  
8120 Woodmont Avenue  
Washington, D.C. 20014

Dear Mr. Platt:

Professional development of financial personnel is an important part of improving financial management in the Government. Increased emphasis on auditor training is needed to meet the challenges of today's complex governmental programs and the additional responsibilities being given to auditors at Federal, state, and local levels.

The Joint Financial Management Improvement Program enthusiastically endorses the efforts of the Interagency Auditor Training Center in helping to meet the training needs of all Government employees engaged in financial management activities.

Sincerely,

Donald C. Kull  
Executive Director



John Lordan

UNITED STATES OF AMERICA  
GENERAL SERVICES ADMINISTRATION

*Office of Federal Management Policy*  
Washington, DC 20405

June 18, 1974



Mr. Elwood A. Platt  
Director  
Interagency Auditor Training Center  
Washington, D.C. 20014

Dear Andy:

The rapid changes taking place in Government today--and, indeed, in all parts of our society--demand effective and continuous training in all lines of endeavor.

In the auditing area, the Interagency Auditor Training Center continues to make a major contribution.

We have been particularly gratified by the Center's training efforts in some of the activities for which we are directly responsible. These include Federal Management Circular 73-2 on audit policy and OMB Circulars A-87 and A-102 (soon to be replaced by Federal Management Circulars) which deal with principles for determining costs under grants programs, and with uniform financial and other administrative requirements for grant programs. These Circulars involve a vast constituency and continued training programs are essential.

I would also like to commend the Center for the good work it is doing in connection with the GAO Audit Standards.

You have my best wishes for continued success.

Sincerely,

John J. Lordan  
Director  
Office of Financial Management

**U.S. DEPARTMENT OF COMMERCE  
INTERAGENCY AUDITOR  
TRAINING CENTER  
Training Courses Offered  
in Fiscal Year 1975\***

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\* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.



APPENDIX I  
continued

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\* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.



Richard C. Gerstenberg, Chairman of the Board, General Motors Corporation and Elwood A. Platt are shown during the social hour preceding the last FGAA Symposium.

## CENTER AWARDS



David A. Bussey, Acting Executive Assistant, Office of Audit, U.S. Department of Agriculture, recipient of the "Instructor of the Year" Award for Fiscal Year 1974.



F. Andrew Best, Computer Specialist, Office of Audit, U.S. Department of Agriculture, recipient of the "Award of Merit" for his outstanding efforts in assisting the Center to train governmental auditors during Fiscal Year 1974.



Murray N. Price, Consultant, recipient of the "Award of Merit" in recognition of his outstanding efforts in conducting audit training for the Center during Fiscal Year 1974.



John W. Cooley



## FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION

NATIONAL OFFICE, 727 SOUTH 23RD STREET, SUITE 120, ARLINGTON, VA 22202 (703) 684-6931

July 1, 1974

Mr. Elwood A. Platt  
Director, Interagency Auditor  
Training Center  
Room 607, Woodmont Building  
8120 Woodmont Avenue  
Washington, D. C. 20014

Dear Mr. Platt:

One of the primary objectives of the Federal Government Accountants Association is to promote improvements in education and training. In the field of financial management, the useful life span of technical knowledge is growing shorter with each passing year. We need programs to help government financial management specialists revitalize old skills and acquire new skills to cope better with the changing environment in which we find ourselves. In today's fast changing and increasingly complex environment, meeting professional self-development and continuing educational needs is a most formidable challenge.

Auditors comprise a significant portion of the total membership in the Federal Government Accountants Association. We recognize the prominent role of the Interagency Auditor Training Center in the field of training for government auditors. Our Association has endorsed and actively supported the Interagency Auditor Training Center from its inception. We continue to endorse the objectives of the Center, an organization dedicated to meeting the training needs of government auditors.

Auditing in government can be only as good as the capabilities of the people performing the function. We must work together in a spirit of cooperation to assure that all government auditors have access to the tools needed for top quality achievement. On behalf of the Federal Government Accountants Association, I wish you and your staff success in meeting your program objectives for Fiscal Year 1975.

Sincerely yours,

*John W. Cooley*  
John W. Cooley  
President



# INTERAGENCY AUDITOR TRAINING CENTER

## Brief Description of Training Courses Offered in FY 1975

<i>Course and Content</i>	<i>Suggested Grade Level</i>
<b>A. INTRODUCTORY AUDIT TRAINING</b>	
1. Effective Governmental Auditing I (5 days)	GS-5/9
Overview of Auditing in Government	
Role of GAO and the Auditor	
GAO Standards for Auditing	
United States Code	
Types of Audits—Management Audits	
Audit Cycle	
Audit Pre-Planning and Survey Techniques	
Program Development	
Internal Controls and Audit Trails	
Interview Techniques	
Recognition, Discovery and Development of Findings	
Essentials of Good Workpapers	
Reporting Systems and Practices	
Standards of Good Audit Writing	
Communicating with Management	
Case Problems and Exercises	
2. Effective Governmental Auditing II (5 days)	GS-5/9
Case Study Presentation	
Preliminary Planning and Survey	
Development of the Audit Plan	
Execution of the Audit Plan and Management of the Audit	
Development and Reporting of Findings	
Introduction to Operational/Program Results	
Auditing—Case Studies	
Auditor's Responsibility for Recognition, Handling and Discovery of Fraud	
Communicating with Management	
<b>B. TECHNICAL AND REFRESHER TRAINING</b>	
1. Successful Audit Report Writing (2 days)	GS-9/15
How To Attack the Problem	
Learning About Your Readers	
Organizing the Material	
Writing the First Draft	
Revising the Draft	

## APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
The Functional Use of Punctuation Simplicity in Writing	
2. Developing and Presenting Audit Findings (2 days) Side Captions Opening Statements Development Section—Criteria, Cause, Effect Recommendations Management Comments Repeat Findings Main and Minor Findings Case Problems and Exercises	GS-9/12
3. Operational Auditing (3 days) Auditors Role in an Operational Auditing Environment-Discussion Case Study Presentation Preliminary Planning and Survey Developing an Audit Plan for Meaningful Results Execution of the Audit Plan and Management of the Audit Development and Reporting of Management Audit Findings Communicating with Management Operational Audit Conference Techniques Case Exercises	GS-9/15
4. Semi-Senior Training (5 days) Comprehensive Case Study Covering All Aspects of the Execution of an Audit in which the class is divided into teams of four students with each team actually performing a management audit of a re- gional or field office.	GS-9/13
5. Written Communication for Auditors (4 days) An intensive program devised to upgrade the audi- tor's competence in the all-important area of written communication. A confidential analysis of each en- rollee's written communication is included in the seminar. Conducted by Mary C. Bromage, Professor of Written Communication, University of Michigan.	GS-9/15
6. Auditing the Budget Process (4 days) Budget cycle (Formulation-Presentation-Execution) OMB Guidance (Circular A-11) Budget Concepts and Terminology Pertinent Issues and Analyses Required President's Budget and Congressional Action	GS-9/15

## APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
Budget Execution (Managing according to plan, reporting results, reprogramming to meet changing priorities)	
Audit Approach—Areas of Emphasis	
Performing an Effective Audit	
Case Problems and Exercises	
7. Seminar on GAO Audit Standards (2 days)	GS-9/15
Audit Standards Background	
Introduction and Case Studies on General Standards	
Introduction and Case Studies on Examination and Evaluation Standards	
Introduction and Case Studies on Reporting Standards	
Implementation of the Audit Standards	
8. Grant Auditing (In Processing of Development)	GS-9/15
9. Contract Auditing (In Process of Development)	GS-9/15
10. Auditing in Regulatory Agencies (In Process of Development)	GS-9/15
11. Program Evaluation (In Process of Development)	GS-9/15

### C. ADVANCED AUDIT TECHNIQUES

- |  |         |
|--|---------|
| 1. Auditing Systems Supported by ADP Equipment I<br>(5 days) | GS-9/15 |
| Technical Concepts   |         |
| Computer Terminology   |         |
| Numbering Systems  |         |
| History of Computing Devices                                 |         |
| Storage Considerations                                       |         |
| Input/Output Devices   |         |
| Programming Techniques and Systems                           |         |
| Flow Charting of Systems and Programs                        |         |
| Computer Languages (COBOL-FORTRAN-RPG)                       |         |
| Operating Systems  |         |
| Management Applications                                      |         |
| Planning and Cost of Computer Systems                        |         |
| Software Maintenance   |         |
| Evaluation of Savings and Benefits                           |         |
| Hands-on Remote Computing                                    |         |
| Audit Techniques   |         |
| Internal Controls and Audit Trails                           |         |
| Audit Approach   |         |
| Performing an Effective Audit                                |         |
| Case Problems and Exercises                                  |         |

## APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
2. Auditing Systems Supported by ADP Equipment II (5 days) <ul style="list-style-type: none"><li>Analysis of Controls<ul style="list-style-type: none"><li>Hardware Controls</li><li>Input and Output Controls</li><li>Operation Controls</li><li>Programming Controls</li><li>Organization Controls</li><li>Data Center Controls</li></ul></li><li>Audit Techniques<ul style="list-style-type: none"><li>Impact of Computer on Audit</li><li>Flow Charting</li><li>Evaluation of Internal Controls</li><li>Verification of Program Controls</li><li>Systems Audit</li></ul></li><li>Information Retrieval and Data Analysis<ul style="list-style-type: none"><li>STRATA System</li><li>DYNAMO System</li><li>Auditape System</li></ul></li><li>Case Problems and Exercises</li></ul>	GS-9/15
3. Auditing Systems Supported by ADP Equipment III (2 days) <ul style="list-style-type: none"><li>Auditing Security in an ADP Environment<ul style="list-style-type: none"><li>What is "Computer Security"?</li><li>The Non-Technical Common Sense Approach</li><li>One Guiding Principle for an Audit of "Computer Security"</li><li>Dividing the Audit into Five Workable Categories</li><li>Cost of Security vs. Cost of Disruption</li><li>Known Problem Areas</li><li>Reasonable Audit Objectives</li><li>The In-Class Preparation of a Workable, Common Sense Guide</li></ul></li><li>Case Problems and Exercises</li></ul>	GS-9/15
4. Auditing Systems Supported by ADP Equipment IV (2 days) <ul style="list-style-type: none"><li>Audit of Management of ADP Centers<ul style="list-style-type: none"><li>Organization of the ADP Center</li><li>ADP Planning Function</li><li>Management Standards and Procedures</li><li>Personnel Management</li><li>Systems Development and Programming Functions</li><li>Control Procedures for Handling Source Docu- mentation, Input Data and Computer Outputs</li></ul></li></ul>	

## APPENDIX II continued

### *Course and Content*

### *Suggested Grade Level*

- Computer Scheduling
- Management and Control of ADP Equipment Utilization
- Library Management
- Procedures for Determining Reimbursable Charges
- ADP Supply Management
- Discussion of Sample Audit Program for Audit of Above Areas
- Case Problems and Exercises
  
- 5. Practical Statistical Sampling for Auditors (5 days) GS-9/15
  - Interfacing Statistical Sampling with Audit Objectives
  - Essential Differences Between Statistical Sampling and Judgmental Sampling
  - Practical and Rapid Selection Methods
  - Some Audit Sampling Techniques and Plans
  - Subjective Audit Appraisal of Sample Results
  - Statistical Evaluations and Subjective Decisions
  - Variety of Illustrative Applications and Cases
  
- 6. Flow Charting and Its Applicability to Auditing (5 days) GS-9/15
  - Use of Flow Charting as an Audit Tool
  - Principles and Techniques That Are Applied in the Use of Flow Charting
  - Recording and Analyzing Information Collected
  - Developing Improved Methods of Operation
  - Potential Use of Graphic Flow Charts in Reports and Presentations
  - Case Problems and Exercises
  
- D. SUPERVISORY AND EXECUTIVE TRAINING**
  
- 1. Seminar for Audit Managers (2 days) GS-12/16
  - Increasing Management Recognition
  - Organization of the Audit Staff
  - Staff Management
  - Overall Audit Planning and Control
  
- 2. Executive Development of Auditors I (4 days) GS-13/16
  - Communication Skills
  - Improving Evaluation Capabilities
  - Job Needs, Job Enrichment, Job Satisfaction
  - Personnel Management Responsibilities of Supervisory Auditors
  
- 3. Executive Development of Auditors II (3 days) GS-13/16
  - Fundamental Concepts in Audit Staff Relations
  - Mainsprings of Motivation
  - Motivational and Maintenance Factors
  - The Motivation Process

## APPENDIX II continued

### *Course and Content*

### *Suggested Grade Level*

Basic Human Relations Factors  
The Auditor's Role as a Leader  
The Auditor in the Organization  
Communication by Auditors  
Planning Ahead with Audit Group Behavior in  
Perspective

4. Audit Manager Seminar on GAO Requirements (2 days) GS-13/16  
Internal Auditing in Federal Agencies  
Role of Internal Auditing  
Scope of Internal Audit Work  
Location in the Organization  
Relationship to Other Internal Audit Activities  
Audit Personnel  
Management of the Internal Audit Function  
Internal Audit Reports  
Follow-up of Audit Recommendations  
Relationship of Internal Audits to:
  - a. Other Agency Audits
  - b. GAO AuditsOpen Discussion  
Accounting Principles and Standards for Federal Agencies  
Purposes and Objectives of Federal Agency  
Accounting  
Standards for Internal Management Control  
Standards for Accounting Systems  
Accrual Basis of Accounting  
Fund Controls  
Account Structure  
Assets, Liabilities and Investment of the  
U.S. Government  
Financial Reporting  
Reporting Standards  
Review and Approval of Agency Accounting Systems  
Open Discussion
5. Planning, Managing and Reporting for Audit Managers and Supervisors (3 days) GS-13/16  
Planning and Programming Audits and Reviews  
Audit Conference Techniques  
Management of Audits and Reviews  
Reporting on Audits and Reviews  
Contemporary Developments in Auditing  
Case Study Presentations
6. Behavioral Implications for the Executive Auditor (3 days) GS-13/16  
Executive Auditor Appraisal Functions  
Managerial and Staff Motivation

*Course and Content*

*Suggested  
Grade Level*

Behavioral Techniques and Methods of Utilizing  
Human Resources  
Executive Auditor Mobility and Job Enlargement  
Executive Auditor Career Path Development in the  
Organization  
Executive Audit Group Behavior Planning and  
Strategy Perspectives

**E. STATE AND LOCAL AUDITOR TRAINING**

1. Development of Indirect Cost Allocation Plans For State  
and Local Governments Under OMB Circular A-87  
(2 days)
  - Evolution of A-87
  - Local-State-Federal Cooperation
  - Local-State-Wide Cost Allocation Plans
  - Departmental Indirect Cost Proposals
  - Relationship between Local-State Plans and  
Departmental Proposals
  - Continuity of Allocations
  - Coordination between Federal Agencies
  - Cognizant Assignment of Responsibilities
  - Cost Principles of A-87
  - Extensive Case Studies Illustrating Concepts
2. Uniform Administrative Requirements for Grants-in-Aid  
to State and Local Governments under OBM Circular  
A-102 (2 days)
  - Standard Forms for Application for Federal Assistance
  - Retention and Custodial Requirements for Records
  - Grant Closeout Procedures
  - Program Income
  - Matching Share
  - Standards for Grantee Financial Management Systems
  - Grant Payment and Financial Reporting Requirements
  - Monitoring and Reporting of Program Performance
  - Budget Revision Procedures
  - Property Management and Procurement Standards

**F. TAILOR-MADE COURSES**

1. U.S. Marine Corps Auditor Training Course  
The Interagency Auditor Training Center in coopera-  
tion with representatives of the U.S. Marine Corps  
Field Audit Service has developed a 2-day training  
session for Marine Corps auditors who have recent-  
ly incorporated the GAO Standards into their new  
Audit Manual.

## APPENDIX II continued

### *Course and Content*

### *Suggested Grade Level*

2. LEAA Basic Training Program for State Auditors  
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA Programs. This training program is designed to increase the auditors proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.
3. LEAA Advanced Training Program for State Auditors  
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a one-week advanced course on Developing and Presenting LEAA Audit Findings for State Auditors who audit LEAA programs and who attended the two-week Basic Program. The advanced program covers the complete audit paperwork cycle from workpaper preparation through final report as pertains principally to the Efficiency, Economy and Program Results Audits of LEAA programs. Incorporated into the program are the GAO 1972 Standards for Audit plus supplements, and Financial Management Circular 73-2.
4. Seminar for Head State Auditors  
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a 2½ day seminar for heads of State Audit Agencies. The purpose of the seminar is to further expand the Federal/State partnership as regards the Audit of LEAA programs by discussing:
  - Audit Objectives relative to Federal, State and Local audit partnerships
  - Ways to bring about the transition of audit responsibility to the State smoothly, uniformly and cooperatively
  - The evaluation of suggestions and recommendations of the existing auditor training courses which are geared to assist the State auditors in assuming their responsibility for the performance of comprehensive audits of LEAA programs funded through block grants to the States



# APPENDIX III

## INTERAGENCY AUDITOR TRAINING CENTER State, Possession, Territory, Commonwealth and Foreign Country Enrollments Fiscal Year 1974

### A. ENROLLMENTS BY STATE

<i>State</i>	<i>Enrollments</i>	<i>State</i>	<i>Enrollments</i>
Tennessee	54	Michigan	8
California	47	Mississippi	8
Maryland	36	Nebraska	8
Kansas	26	Pennsylvania	8
New Jersey	25	Massachusetts	7
Alaska	21	Missouri	7
Kentucky	21	Oregon	7
Ohio	21	Nevada	6
Georgia	19	Utah	6
Texas	15	Connecticut	5
Florida	14	New Mexico	5
North Carolina	14	Wyoming	5
Alabama	13	Maine	4
Louisiana	13	Minnesota	4
Virginia	13	New York	4
South Carolina	12	Washington	4
Delaware	11	Montana	3
West Virginia	11	North Dakota	2
Illinois	10	Oklahoma	2
Arkansas	9	South Dakota	2
Colorado	9	Vermont	2
New Hampshire	9	Indiana	1
Wisconsin	9	Iowa	1
Idaho	8	Rhode Island	1
Total Enrollments			<u>550</u>

### B. ENROLLMENTS BY POSSESSION, TERRITORY, OR COMMONWEALTH

Guam	47
Virgin Islands	6
American Samoa	5
Puerto Rico	4
Pacific Islands	1
Saipan	1
Total Enrollments	<u>64</u>

### C. ENROLLMENTS BY FOREIGN COUNTRY

Canada	5
Saudi Arabia	4
Germany	3
Peru	3

## APPENDIX III continued

Republic of Sri Lanka	2
Italy	1
New Zealand	1
Total Enrollments	<u>19</u>

### SUMMARY OF ENROLLMENTS

By State	550
By Possession, Territory, or Commonwealth	64
By Foreign Country	19
Total Enrollments	<u><u>633</u></u>

## CENTER STAFF



George H. Messenger, Assistant Director is shown at his desk planning the agenda for his "Operational Auditing" course.



Harry P. Kromer, Assistant Director, is shown planning for his "Semi-Senior Training" course.

**INTERAGENCY AUDITOR  
TRAINING CENTER  
Federal Agency Non-Sponsors  
Enrolling Students  
Fiscal Year 1974**

- |  |  |
|--|--|
| 1. American National Red Cross                           | 31. New Cumberland Army Depot,<br>Pennsylvania         |
| 2. Atomic Energy Commission                              | 32. Office of the Comptroller,<br>Europe               |
| 3. Central Intelligence Agency                           | 33. Redstone Arsenal                                   |
| 4. Civil Aeronautics Board                               | 34. Southwestern Corps of<br>Engineers, Texas          |
| 5. Civil Service Commission<br>Department of Agriculture | 35. Staff Group, Pentagon                              |
| 6. Food Nutrition Service                                | 36. U.S. Communications<br>Command, Europe             |
| 7. Forest Service  | 37. Watervliet Arsenal                                 |
| 8. Department of the Air Force<br>Department of the Army | Department of Commerce                                 |
| 9. Army Materiel Command                                 | 38. Bureau of Census                                   |
| 10. Aviation Center, Fort Rucker                         | 39. Economic Development<br>Administration             |
| 11. Aviation Fifth Recruiting<br>District, Fort Sheridan | 40. Maritime Administration                            |
| 12. Civilian Personnel Office,<br>Hawaii                 | 41. National Bureau of Standards                       |
| 13. Club Management Agency,<br>California                | 42. National Oceanic and<br>Atmospheric Administration |
| 14. Corps of Engineers,<br>New England                   | 43. Office of Financial<br>Management Services         |
| 15. Dugway Proving Ground, Utah                          | Department of Defense                                  |
| 16. Engineering Center,<br>Fort Belvoir                  | 44. Army and Air Force<br>Exchange Service             |
| 17. Engineering District,<br>Mississippi                 | 45. Defense Contract Audit Agency                      |
| 18. Engineering Division,<br>Cincinnati                  | 46. National Security Agency                           |
| 19. Engineering Division,<br>Ohio River                  | 47. Department of Health,<br>Education and Welfare     |
| 20. Seventh Army, Europe                                 | Department of Interior                                 |
| 21. Financial Support Agency,<br>Indiana                 | 48. Bonneville Power Adm.                              |
| 22. Fort Benjamin Harrison,<br>Indiana                   | Department of Justice                                  |
| 23. Fort Eustis, Virginia                                | 49. Federal Bureau of<br>Investigation                 |
| 24. Fort Hamilton, New York                              | 50. Office of Internal Audit                           |
| 25. Fort Huachuca, Arizona                               | Department of Labor                                    |
| 26. Fort Jackson, South Carolina                         | 51. Labor-Management Service<br>Administration         |
| 27. Fort Myer, Virginia                                  | Department of the Navy                                 |
| 28. Fort Stewart, Georgia                                | 52. Naval Electronics Laboratory<br>Center             |
| 29. Frankford Arsenal,<br>Pennsylvania                   | 53. Naval Electronics System<br>Command                |
| 30. Military District of<br>Washington                   | 54. Naval Weapons Laboratory                           |
|  | 55. Navy Finance Center                                |

## APPENDIX IV continued

56. Supervisor of Shipbuilding,  
Connecticut
57. U.S. Marine Corps  
Department of State
58. Agency for International  
Development  
Department of Transportation
59. Federal Aviation  
Administration
60. Federal Highway  
Administration
61. U.S. Coast Guard  
Department of the Treasury
62. Bureau of Government  
Financial Operations
63. Bureau of Public Debt
64. Consolidated Federal Law  
Enforcement Training Center
65. Internal Revenue Service
66. Office of the Secretary
67. Office of the Treasurer of the  
United States  
District of Columbia
68. District of Columbia Courts
69. Environmental Protection  
Agency
70. Farm Credit Administration
71. Federal Deposit Insurance  
Corporation
72. Federal Home Loan Bank Board
73. Federal Power Commission  
Federal Reserve System
74. Federal Reserve Bank of  
Boston
75. Federal Reserve Bank of  
San Francisco
76. General Accounting Office
77. General Services Administration
78. Government Printing Office
79. Interstate Commerce Commission
80. National Aeronautics and  
Space Administration
81. National Credit Union  
Administration
82. National Foundation of Arts  
and Humanities
83. National Labor Relations Board

## CENTER HALL OF FAME



Mary C. Bromage, Professor of Written Communication, Graduate School of Business Administration, University of Michigan, in recognition of her outstanding efforts in training governmental auditors since the inception of the Center.

# INTERAGENCY AUDITOR TRAINING CENTER Guest Speakers and Instructors Fiscal Year 1974

- Addison, Stuart, Supervisory Auditor, Policy and Plans Division, Office of Inspector General, Department of Housing and Urban Development (6)
- Andolsek, Honorable L. J., Commissioner, U.S. Civil Service Commission (3)
- Anteroinen, Arvid C., Former Director of Audits, U.S. Postal Service, Retired
- Baird, Richard W., Deputy Director, Massachusetts Committee on Law Enforcement and Administration of Criminal Justice
- Baurmash, Sidney S., Director, Office of Audits, Department of Commerce (6)
- Best, F. Andrew, Computer Specialist, Office of Audit, Department of Agriculture (4)
- Blankenship, Hurley, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (3)
- Bostain, James C., Scientific Linguist, Department of State (3)
- Brader, Harold, Former Chief, Field Records Branch, National Archives and Records Service, General Services Administration (6)
- Bradley, Brian, Auditor, Wisconsin Legislative Audit Bureau
- Bromage, Mary C., Professor of Written Communication, Graduate School of Business Administration, University of Michigan (6)
- Brown, Joseph L., Certified Public Accountant
- Bussey, David A., Acting Executive Assistant, Office of Audit, U.S. Department of Agriculture (4)
- Caldwell, James, Auditor, Wisconsin Legislative Audit Bureau
- Caljouw, E. J., Special Assistant, Office of Inspector General, Department of Housing and Urban Development
- Carmalt, Woolsey, Assistant Director, American Institute of Certified Public Accountants
- Connelly, Donald, Deputy Comptroller, Law Enforcement Assistance Administration (3)
- Cronin, John J., Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office (3)
- Crowther, Dean, Deputy Director, Manpower and Welfare Division, U.S. General Accounting Office
- Cutler, Nathan, Director of Governmental Financial Services, Wolf and Company, Certified Public Accountants (5)
- Davenport, Ernest H., Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office (2)
- Devine, James T. Acting Inspector General, Law Enforcement Assistance Administration (2)
- Dittenhofer, Mortimer A., Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office (4)

( ) Years of participation

## APPENDIX V continued

Dunlap, Mary, Auditor, Office of Audit, Department of Agriculture  
Dyson, Thomas H., Supervisory Senior Accountant, Mississippi State Department of Audit (3)  
Egenbrodt, G. L., Former Deputy Assistant Inspector General for Operations, Department of Agriculture  
Espe, Rodney E., Supervisory Auditor, Financial Management and General Studies Division, U.S. General Accounting Office (2)  
Feinglass, Joel B., Grants, Administration and Policy Specialist, Division of Grants, Policy and Regulations Development, Office of Grants and Procurement Management, Department of Health, Education and Welfare  
Fitzkee, Harry, Supervisory Auditor, Office of Audit, Department of Transportation  
Fogel, Richard L., Audit Manager, U.S. General Accounting Office  
Giddings, Larry, Manpower Development Specialist, Law Enforcement Assistance Administration (2)  
Goffus, Robert C., Comptroller, Law Enforcement Assistance Administration (3)  
Grosshans, Werner, Associate Director, Logistics and Communications Division, U.S. General Accounting Office (3)  
Gzyms, Carl R., Director, Audits and Internal Affairs Branch, California Office of Criminal Justice Planning (3)  
Handzo, Joseph J., Director, Office of Cost Determination, Department of Labor (4)  
Hayman, Roger, Supervisory Auditor, Seattle Regional Office, U.S. General Accounting Office  
Hyatt, Howard, Director, Contract Audits Activities Division, Office of Inspector General, Law Enforcement Assistance Administration (3)  
Johnson, Orval, Legislative Auditor, State of Arkansas  
Joyce, William P., Attorney Advisor, Office of General Counsel, Law Enforcement Assistance Administration (2)  
Kochendorfer, Elizabeth A., Staff Member, Office of Audit, Department of Agriculture  
Koerber, Thomas, Project Coordinator, Office of Audit, Inspection Service, U.S. Postal Service  
Kromer, Harry P., Assistant Director, Interagency Auditor Training Center (4)  
Kurutz, Dr. John, Education Programs Manager, Postal Service Training and Development Institute, U.S. Postal Service (3)  
Lauer, Charles, Deputy General Counsel, Law Enforcement Assistant Administration (2)  
Leary, Daniel P., Project Director, Transportation and Claims Division, U.S. General Accounting Office  
Luttrell, Otis C., Supervisory Auditor, Financial and General Management Studies Division, U.S. General Accounting Office  
Lynch, Michael C., Director, Financial Services Division, Office of Comptroller, Law Enforcement Assistance Administration (3)  
Marcantonio, Palmer A., Systems Accountant, Office of Federal Management Policy, General Services Administration

( ) Years of participation



## APPENDIX V continued

McCullough, John, Chief, Fraud Against the Government, Fraud Section, Criminal Division, Department of Justice

McIntyre, Douglas, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration

Messenger, George H., Assistant Director, Interagency Auditor Training Center (3)

Nadol, Jack, Attorney Advisor, Office of General Counsel, Law Enforcement Assistance Administration

Ostrow, Harry, Audit Manager, Financial Management and General Studies Division, U.S. General Accounting Office

Palumbo, Anthony L., Executive Director, Office of Criminal Justice Planning, State of California

Parker, David, Audit Manager, Illinois Law Enforcement Commission (2)

Pate, Joseph, Contracting Officer, Office of the Comptroller, Law Enforcement Assistance Administration

Peratino, Chris S., Director, Office of Audit, Smithsonian Institution (5)

Platt, Elwood A., Director, Interagency Auditor Training Center (6)

Pohlenz, Dean, Staff Member to Senator Roman Hruska, State of Nebraska

Price, Murray N., Budget Consultant and Former Assistant to the Comptroller, National Science Foundation, Retired (2)

Rine, E. William, Acting Deputy Inspector General, Law Enforcement Assistance Administration (3)

Scantlebury, Donald L., Director, Financial and General Management Studies Division, U.S. General Accounting Office

Schaefer, George, Auditor, Office of Audit, Department of Agriculture

Schornagel, Henry, Director, Policy and Coordination, Office of Inspector General, Law Enforcement Assistance Administration (3)

Shanefelter, Albert R., Jr., Assistant Director, Office of Personnel Management, U.S. General Accounting Office

Sheehan, John, Office of Federal Management Policy, General Services Administration

Skinner, Richard L., Supervisory Auditor, Office of Inspector General, Law Enforcement Assistance Administration

Sorando, David P., Deputy Director, Federal Personnel and Compensation Division, U.S. General Accounting Office

Sparks, Joseph, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (2)

Stearns, Richard A., Chief, Employee Development Division, Department of Commerce (6)

Stevenson, Thomas, Chief, Operations, Standards and Procedures Branch, ADP Systems Division, Office of Automated Data Systems, Department of Agriculture

Thomas, Dr. L. Ruth, Senior Management Analyst, National Archives and Records Service, General Services Administration

Turner, Honorable Henry B., Assistant Secretary of Commerce for Administration

Uhlig, Carl E., Manager, East Coast Center, Postal Service Training and Development Institute, U.S. Postal Service (4)

( ) Years of participation

## APPENDIX V continued

Uyeda, Susumu, Management Analyst, Intergovernmental Relations Division, Office of Management and Budget (2)  
Wall, Francis, Deputy Auditor of Public Accounts, State of Nebraska  
Wallace, Fountain L., Supervisory Auditor, Office of Audits, Department of Commerce (4)  
Wertz, Richard, Executive Director, Governor's Commission on Law Enforcement and Administration of Justice, State of Maryland (3)  
Wienhoff, Glen W., Assistant Chief, Investigation and Audit Division, Civil Aeronautics Board  
Wilburn, Arthur J., Chief, Management Division, Defense Contract Audit Agency (6)  
Williams, Larry, Supervisory Auditor, Office of Inspector General, Law Enforcement Assistance Administration (3)  
Withers, Ann, Mathematical Statistician, Office of Audit, Department of Agriculture  
Wolff, George J., Chief, State and Local Branch, Division of Cost Policy and Negotiation, Department of Health, Education and Welfare (4)  
Wysong, Earl M., Jr., Assistant Director, Financial Management and General Studies Division, U.S. General Accounting Office  
York, Phil, Acting Field Manager, Office of Inspector General, Law Enforcement Assistance Administration

( ) Years of participation



Robert C. Goffus, Comptroller, Law Enforcement Assistance Administration (on the right), confers with E. William Rine, Acting Deputy Inspector General, LEAA, on the State Auditor Training courses conducted at the Center.

Phillip Hughes, Assistant Comptroller General is shown addressing a local FGAA Chapter Meeting.





## APPENDIX VI

### PRINCIPAL OFFICIALS OF THE INTERAGENCY AUDITOR TRAINING CENTER Administrative Direction



**Hon. Henry B. Turner**  
Assistant Secretary for  
Administration, Department  
of Commerce

**Guy W. Chamberlin, Jr.**  
Deputy Assistant Secretary for  
Administration, Department  
of Commerce



**Elwood A. Platt**  
Director, Interagency Auditor  
Training Center

## INTERAGENCY AUDITOR TRAINING CENTER

### Sponsoring Agencies and Representatives

#### A. EXECUTIVE AGENCIES AND REPRESENTATIVES

- |   |  |
|---|--|
| 1. Department of Agriculture  | Leonard H. Greess,<br>Director, Office of Audit  |
| 2. Department of Commerce   | Sidney S. Baurmash,<br>Director, Office of Audits  |
| 3. Department of Housing and<br>Urban Development                     | J. Leonard Mazur,<br>Staff Development and Training Officer,<br>Office of Inspector General  |
| 4. Department of Justice  | Henry Schornagel,<br>Director, Policy and Coordination,<br>Office of Inspector General, Law En-<br>forcement Assistance Administration |
| 5. Department of Labor  | Jack Lobb,<br>Auditor, Program Review and Audit,<br>Office of Field Operations   |
| 6. Department of Transportation                                       | John Paul Soden,<br>Chief, Resources Management Staff,<br>Office of Audits   |
| 7. Department of the Treasury,<br>Bureau of Customs                   | Roger von Birgelen,<br>Director, ADP Audit Division  |
| 8. Department of the Treasury,<br>Bureau of Engraving and<br>Printing | Johnnie L. Locklear,<br>Head, Career Development and<br>Communications Branch, Office of<br>Industrial Relations                       |
| 9. Office of Economic Opportunity                                     | Curtis W. Christensen,<br>Acting Chief,<br>External Audit Division   |

#### B. INDEPENDENT AGENCIES AND REPRESENTATIVES

- |                                       |   |
|---------------------------------------|---|
| 1. District of Columbia<br>Government | Daniel R. Dambrauskas,<br>Acting Associate Director for<br>Municipal Audit and Inspection |
| 2. National Science Foundation        | James L. Stennett,<br>Senior Audit Manager, Audit Office                                  |
| 3. Small Business Administration      | Raymond F. Randolph,<br>Director, Internal Audit Division                                 |
| 4. Smithsonian Institution            | Chris S. Peratino,<br>Director, Office of Audit   |
| 5. United States Postal Service       | Hubert A. Smith, Jr.,<br>Manager, Policy and Plans Section,<br>Office of Audit            |



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